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ABSTRACT

The Tennessee School Finance Equity Study was begun in 1978 to review the equity and adequacy of Tennessee's Public School Finance Program. Changes in the structure of the Tennessee Foundation Program (TFP) did achieve greater equity in the amount of funds local districts obtained from the foundation program even though the residence of the students was still a determining factor in the amount of revenue going into their schools. Instructional expenditures exhibited a decrease in equity for both the areas of property wealth and sales tax revenue. A study conducted in 1988 to assess the equity of school finance in Tennessee pointed out that local option sales tax revenue accounted for the greatest variability of local teacher positions beyond the foundation formula. The property assessment, personal income, or net indebtedness of the district did not have the impact on the variability of locally funded teachers. Variation in local option sales tax revenue rendered its use in the financing of public education inequitable across the school districts of Tennessee. The availability of locally funded teaching positions varied according to the magnitude of the individual districts' financial ability. Information tables show the Pearson Product Moment Correlation coefficients for local teaching positions, local sales tax, and personal income. Regression and GINI coefficients are also illustrated in tabular form. (ALL)

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TENNESSEE SCHOOL FINANCE EQUITY AS DETERMINED BY LOCALLY FUNDED TEACHING POSITIONS

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A REVIEW OF DEVELOPMENTS

Henry C. Morrison, a professor at the University of Chicago had as the primary objective of his work the equalization of educational opportunity. He saw that great inequities in wealth had caused great inequities in the quality of education and that previous attempts to achieve equality in this area through equalization funds and other means had failed. Morrison had this to say about these past plans:

> We have a childish faith in "plans". When the inevitable disillusionment comes, we conclude that the plan "did not work", and look for another. In the case of equalization schemes, the disillusionment is prone to come at a time when the original plan has been forgotten and inequality is discovered all over again (Morrison, 1930).

School Finance Research has made great strides in the methodology of determining the level of various types of equity. This has been timely as the litigation and reform processes have continued to spread. This research continues to provide much of the information concerning reform plans.

When the decision has been made to reform a system's financial structure and the companion decision to evaluate that reform is made, the key question becomes: which statistical tests must be computed that will adequately quantify the degree of equity and neutrality that is precipitated? The attention that school finance analysts gave to the statistical tests used to measure the degree to which a system meets either fiscal equity or fiscal neutrality was another important contribution during the 1970's. Bern (1978) presented a comprehensive analysis of the various tests of equality and neutrality. According to Berne's analysis, there are a great number of conceptual issues related to the use of various statistical tests, and a system can score high on one measure while scoring low on another measure.

The conceptual framework of school finance equity analysis developed by Berne and Stiefel focused along four dimensions: (1) Who is <u>the target</u> of the equity assessment, that is, equity for whom, for children, or taxpayers? (2) What are <u>the objects</u> of concern, i.e. that is, equity of what inputs outputs outcomes (3) What are <u>the equity principles</u> that will be used for example equal funds for everyone? and (4) what are <u>the equity measures</u> that will be employed, correlation, regression, or others?

The first dimension, or set of questions, seems relatively straight-forward and clear. It asks simply whether there will be concern with equity for pupils or for taxpayers, or for both. The second, third, and fourth dimensions require further explication.

On the second dimension, Berne and Stiefel posit three categories of equity objects: inputs, outputs, and outcomes. Inputs comprise the mix of resources made available to educate children in schools; these usually are expressed in terms of dollar resources such as revenues or expenditures per pupil, or as actual human and physical resources such as teachers per pupil or books per pupil. Outputs embody the immediate results of schooling achievement, mastery, graduation rates, and so forth. Outcomes are more long term; and are reflected in variables such as income, occupation, status, and personal well-being. These generally are much more difficult to measure than either output or input variables.

On the third dimension, Berne and Stiefel identify three equity principles: horizontal equity, vertical equity, and equality of opportunity. Horizontal equity calls for "equal treatment of equals", with the goal being to minimize the spread among districts in equity objects, for example, revenues, expenditures, and resources. Vertical equity calls for "unequal treatment of unequals", with the goal being to provide for pupils with special needs, such as the handicapped. Under this definition, unequal distribution of objects is called for; for example, unequal dollars need to be provided for special programs and services for handicapped pupils. The third equity

principle, equality of opportunity, calls for no variation among districts in equity objects as a result of factors considered suspect, such as school district wealth, or geographic location, or race, or sex. The first principle stresses equality in the equity objects of concern. The second principle acknowledges that, under certain conditions there is reasonable and proper cause for inequalities, or differences, in equity objects. The third principle, however, holds that there also are inequalities or differences which are suspect, if not unjustifiable.

The question, of course, is not neceessarily which one of these three principles to employ in an assessment of equity, all three should be included, but rather what accommodation or balance among the three is to be effected ultimately in any policy decisions that may follow.

The fourth dimension of which equity measures should be employed is more involved. Berne and Stiefel suggest a number of possible measures, pointing out that some are more useful than others. Some are more appropriate for measuring horizontal equity, while others are more appropriate for measuring equality of opportunity, and still another mix of measures is more suitable for the assessment of vertical equity. The measures Berne and Stiefel employ for assessing horizontal equity include dispersion-based measures such as the range, restricted range, federal range ratio, McLoone Index, coefficient of variation, and Gini Coefficient. For assessing equality of opportunity, they use relationship-based measures such as correlation, slope, and elasticity. For vertical equity, their assessment methodologies encompass both dispersion-based and relationship-based measures (Kearney, Chen, and Checkoway, 1988).

After the passage of the Tennessee Education Finance Act in 1977, the Joint Legislative Committee on Elementary/Secondary School Finance voted to cooperate with the State Commissioner of Education in making a detailed study of the equity of the State's public school finance program. The body that was formed to implement this was the Tennessee School Finance Equity Study. In 1978-79 this body conducted (or sponsored) a number of studies in reviewing the equity and adequacy of Tennessee's Public School Finance Program.

In November, 1979, a summary report of the Tennessee School Finance Study for 1978-79 was published. The report concluded with the following recommendations relative to future equalization of education finance in Tennessee. These were: (1) increase the base cost allotment per pupil in the Tennessee Foundation Program, (2) the cost differentials should more adequately reflect program needs and costs, (3) adopt a more accurate measure of county-relative taxpaying ability, and (4) the adoption of a broad based individual income tax as well as considering changes in the present consumer and property based tax systems (Gibbs, 1979).

According to a study done by this author (Peevely, 1980) the change to the TFP did achieve greater equity in the amount of funds local districts obtained from the foundation program; however, the residence of the student was still a determining factor in the amount of local revenue they were to enjoy. This tenet was supported by the fact that instructional expenditures exhibited a decrease in equity for both the areas of property wealth and sales tax revenue.

PROBLEM

The results of a school finance program of a state may become inequitable during times of rapid economic change. The outcomes of the program may therefore be different from what was intended by the original legislation.

PURPOSE

The objective of this study was to assess public school finance equity across school districts in Tennessee. The determination of this horizontal financial equity was accomplished by investigating the impact of the current financing method on the number of locally funded teachers above those possible under the Tennessee Foundation Program.

MEASUREMENT OF HORIZONTAL EQUITY

The purpose of this study was to examine equity for children and as did Kearney et al (1988), the question of equity for taxpayers will be left for future study. It is accepted practice to assign each pupil in a given district the district averages on the following variables of interest:

1. Local Positions - the number of teachers who are financed by local funds outside the Tennessee Foundation Program.
2. Local Sales Tax - that revenue which is raised by the local option sales tax of which 50 percent is earmarked for schools in the districts where collected.
3. Per Capita Personal Income - the per capita personal income assigned to the local school district.
4. Property Assessment - the total per pupil assessed value of real and utility property within the school district.
5. FTADA - full time average daily attendance of pupils within each school district.

6. Local per Pupil Revenue - the sum of all revenue per pupil in each school district less sales tax revenue.

7. State per Pupil Revenue - the sum of all funds to local districts from state sources--does not include federal revenues from the state.

8. School Tax Rate - that portion of the total local property tax rate earmarked for education. City systems recieve the rate as set by the county legislative body.

9. Net Debt - per capita net bonded indebtedness per school district.

PROCEDURES

The basic procedure for studying the relationship among variables allows for any number of techniques to be applied. One of the most simple, and yet one of the most straight forward and expressive for use with fiscal data is the application of a Pearson Product Moment Correlation showing the relationship between two variables and regression analysis used to predict one variable from a series of other variables.

The regression analyses used in this particular study allows the examination of the many independent variables that might contribute to the behavior of a dependent variable. In this case there are two goals: (1) to provide an equation which is useful for prediction--one that has an R close to 1, and (2) to provide an equation which is economical--one that uses only the minimum number of independent variables. This procedure performs a regression which searches for the best model by bringing into the equation independent variables one-by-one. The value of R at any step shows the amount of variability of the dependent variable accounted for by the set of independent variables eventually entered.

CORRELATIONS

LOCAL POSITIONS

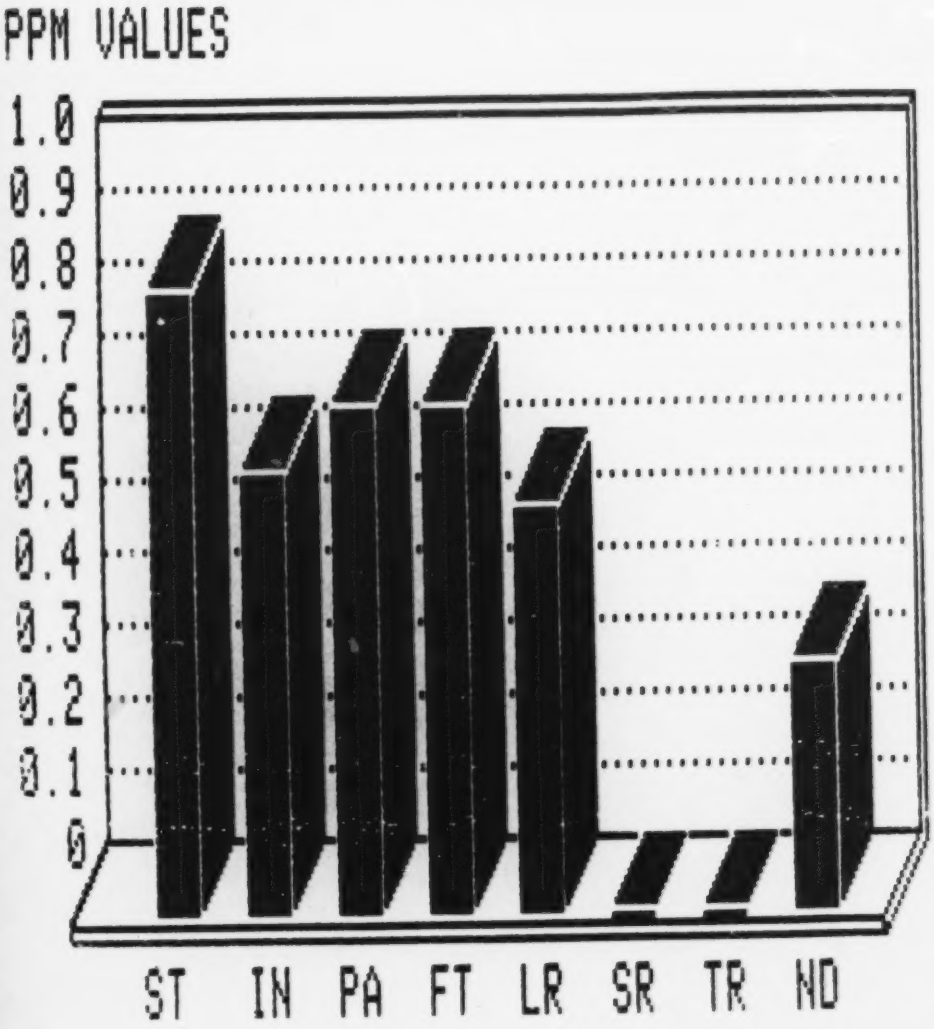
The following table shows the Pearson Product Moment Correlation coefficients between the number of local positions above the Tennessee Foundation Program and the variables listed below.

Variable	PRM Corr.
1. local sales tax revenue	= 0.860
2. per capita income	= 0.613
3. property assessment	= 0.708
4. FTADA	= 0.702
5. local revenue (less sales tax)	= 0.561
6. state revenue (less federal)	= 0.042
7. local school tax rate	= -0.110
8. net indebtedness	= 0.347

Graphically the relationship between TFP positions and the eight variables is shown in Figure 1.

Setting an arbitrary limit of high positive correlation at .75 the only relationship meeting this level was the one between local positions and local sales tax revenue.

TFP POSITIONS



ST -Sales Tax Revenue

IN - Per Capita Income

PA - Property Assessment

FT - FTADA

LR - Local Revenue

SR - State Revenue

TR - School Tax Rate

ND - Net Indebtedness

FIGURE 1

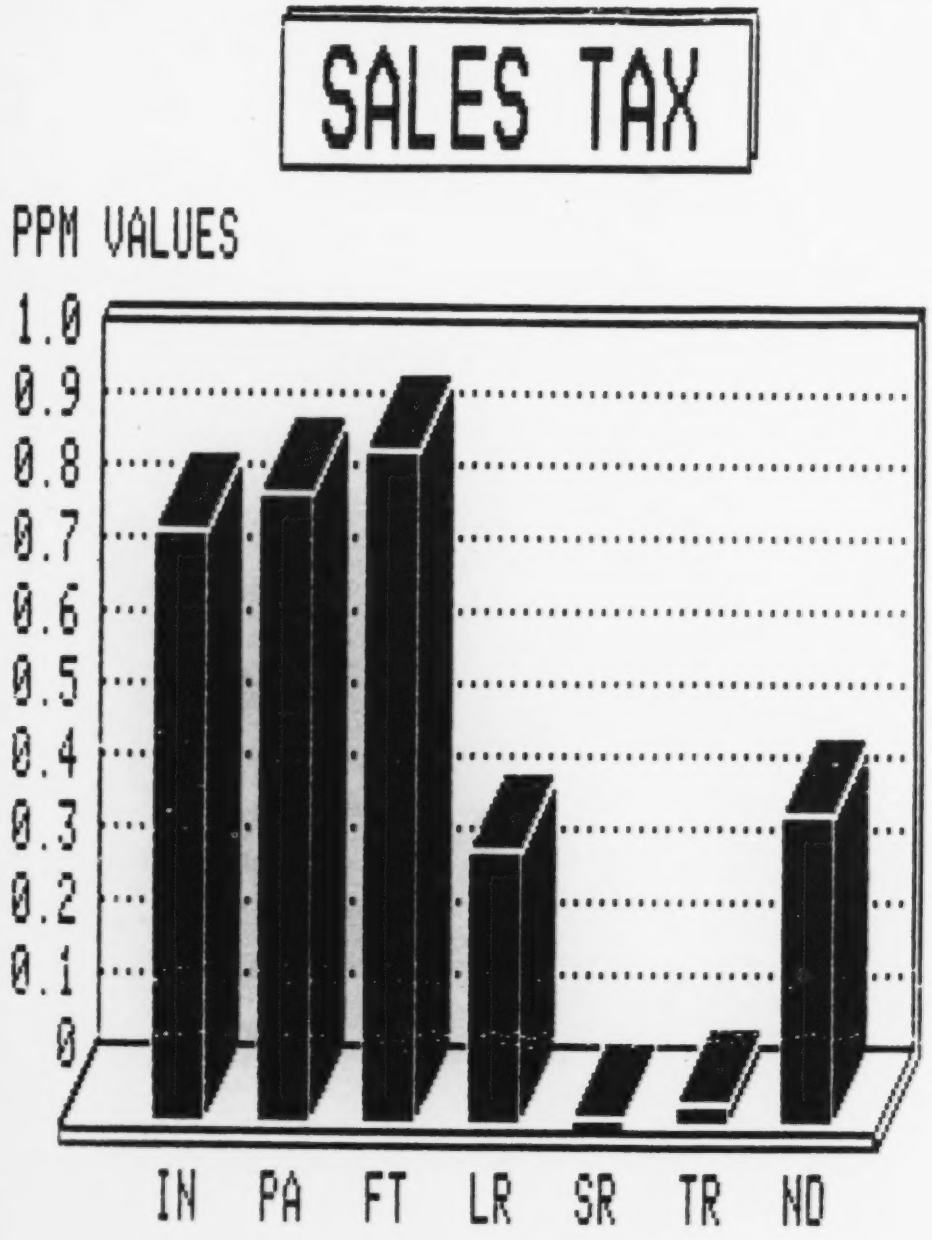
LOCAL SALES TAX

The table below shows the Pearson correlations between local option sales tax and the following variables.

Variable	PRM Corr.
1. per capita income	= 0.818
2. property assessment	= 0.866
3. FTADA	= 0.919
4. local revenue (less sales tax)	= 0.377
5. state revenue (less federal)	= -0.040
6. local school tax rate	= -0.025
7. net indebtedness	= 0.421

Graphically the relationship between local sales tax and the above variables is shown in Figure 2.

Again setting the arbitrary limit of high positive correlation at .75 it is found that the strongest relationship exists between local sales tax and large school districts (FTADA) in Tennessee. There is also a strong relationship between sales tax and systems with high property assessments and large per capita income. There is a negative correlation with state revenue. This could indicate that less wealthy districts derive a larger share of their total revenue from the foundation program. The negative correlation between school tax rate and local sales tax indicates that systems with high sales tax revenues may have lower school tax rates.



IN - Per Capita Income

PA - Property Assessments

FT - FTADA

LR - Local Revenue

SR - State Revenue

TR - School Tax Rate

ND - Net Indebtedness

FIGURE 2

INCOME

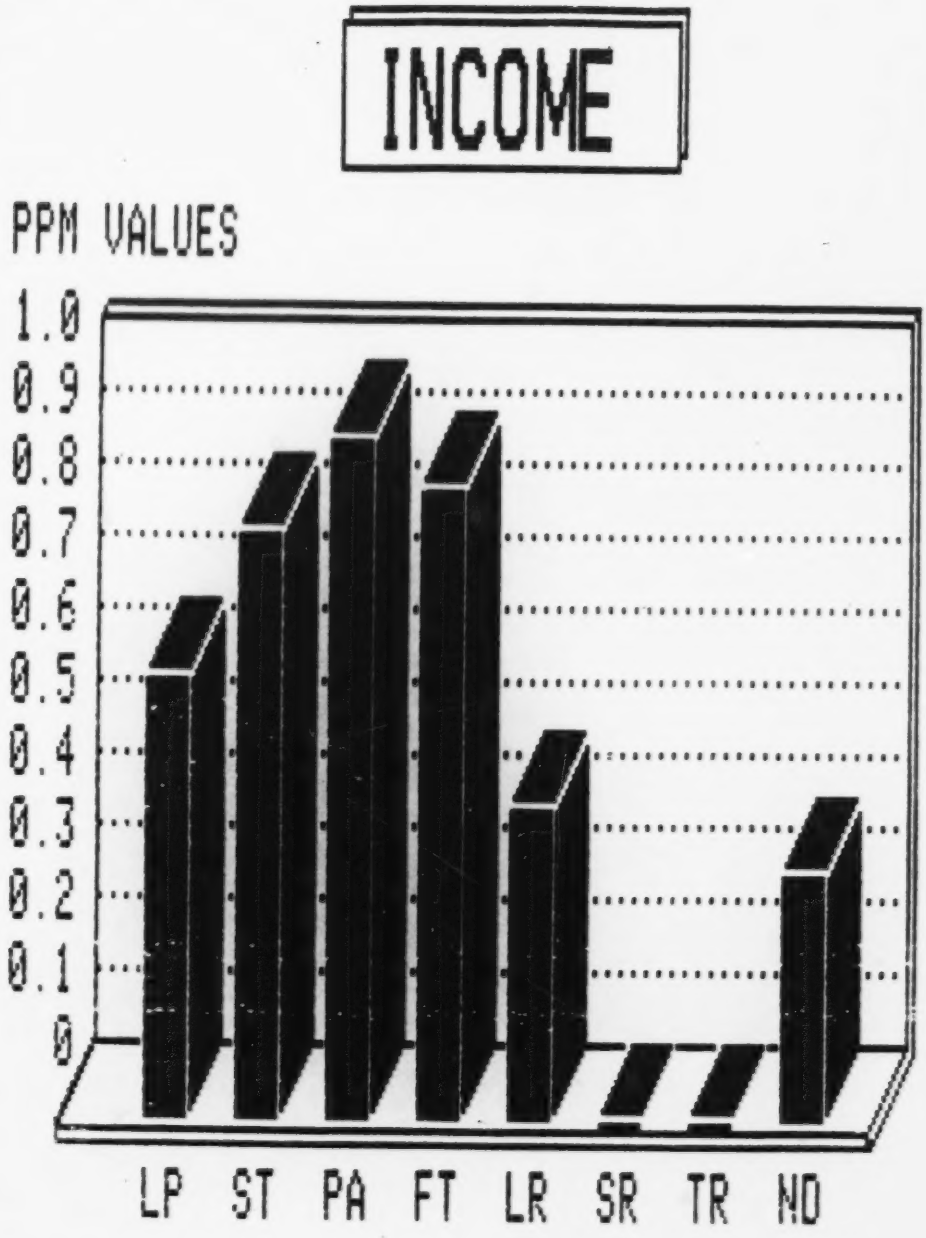
The personal income of district residents currently has no legal basis for either collection or distribution schemes in Tennessee. (i.e. Tennessee has no personal state income tax.)

The table below shows the Pearson Product Moment Correlations between per capita income and the following variables:

Variable	PRM Corr.
1. local positions	= 0.613
2. local sales tax	= 0.818
3. property assessments	= 0.947
4. FTADA	= 0.869
5. local revenue (less sales tax)	= 0.438
6. state revenue (less federal)	= -0.932
7. local school tax rate	= -0.254
8. net indebtedness	= 0.343

Graphically the relationship between income and the above variables is shown in Figure 3.

The variables of state revenue and local school tax rate were negative when correlated with income. This would indicate that based on income, the more wealthy districts would receive less pro rata state funds indicating a positive performance of the foundation program; however, richer districts could also raise more revenue for education purposes with a lower school tax rate than could less wealthy districts.



LP - Local Positions

ST - Sales Tax REvenue

PA - Property assessments

FT - FTADA

LR - Local Revenue

TR - Local School Tax Rate

ND - Net Indebtedness

FIGURE 3

With the arbitrary limit of high positive correlation at .75, the strongest relationship existed between income and property assessments. The next strongest was with FTADA and, third, with local sales tax. This indicated strong relationships existed within those larger systems across the state. The strongest correlation of the study existed between per capita income and property assessment. Residents of systems with high property assessments also had higher per capita incomes.

REGRESSIONS

Since this study deals with the impact of the current financing method on the number of locally funded teaching positions above the Tennessee Foundation Program, one method of addressing this concern is to predict the number of such positions based on equity variables as identified in the correlational analysis above.

The procedure used determines the variable with the most "impact" and considers other variables according to their magnitude of importance. The Tennessee Foundation Program revenue was the dependent variable and several equity variables were used as independent variables in these regression equations.

LOCAL POSITIONS

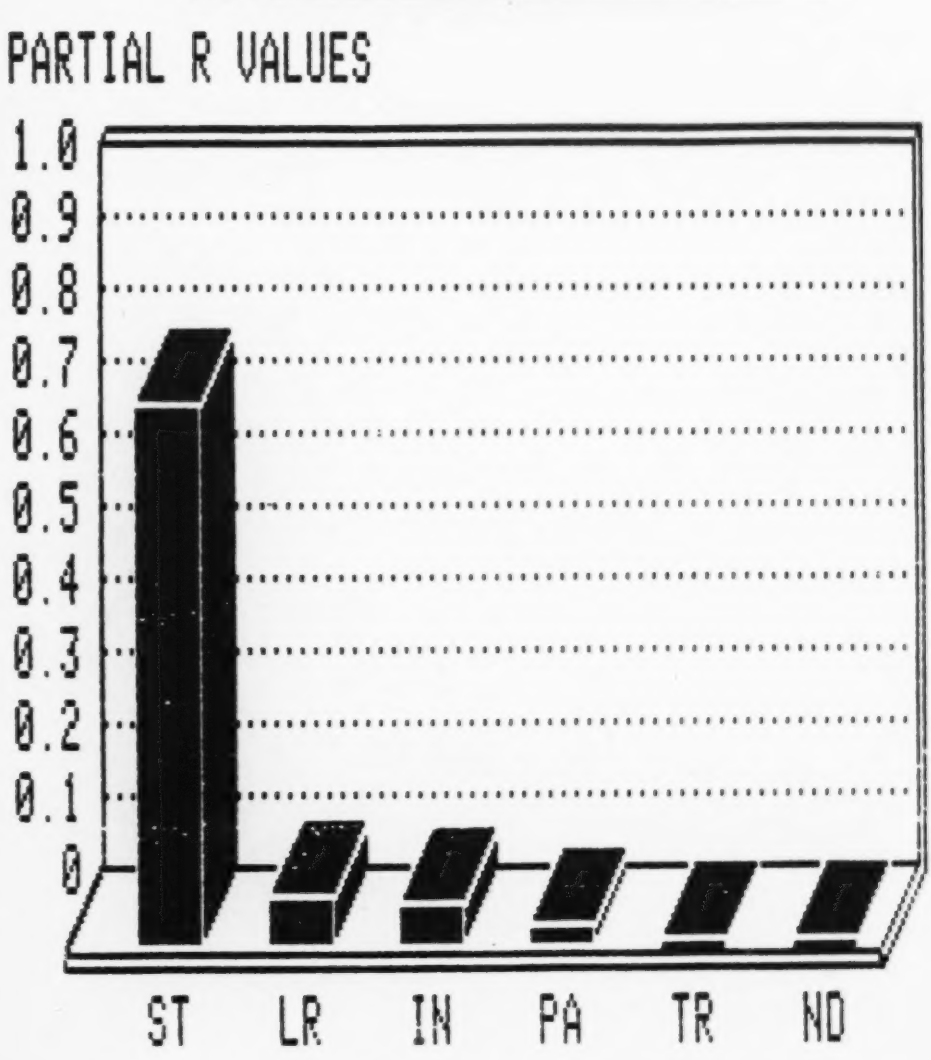
A summary of the forward selection procedure for the dependent variable-- local positions--shows values of R as indicated below as each independent variable is added. The reader should remember that the value of R for the second variable added, "local revenue" is dependent on the first variable "sales tax", being present in the equation. Graphically the relationships between local positions and the variables is shown in Figure 4.

	Variable	Partial R
1.	local sales tax revenue	= 0.7405
2.	local revenue (less sales tax)	= 0.0633
3.	per capita income	= 0.0523
4.	property assessment	= 0.0260
5.	local school tax rate	= 0.0024
6.	net indebtedness	= 0.0009

*The procedure selects only variables which meet the .5 significance level for entry into the model.

The data indicated that the key variable for determining local positions was that of local sales tax. These results indicated that 74 percent of the variability of the number of local teacher positions outside the foundation program was accounted for by the sales tax variable.

TFP POSITIONS



ST - Sales Tax

LR - Local Revenue

IN - Per Capita Income

PA - Property Assessment

TR - School Tax Rate

ND - Net Indebtedness

FIGURE 4

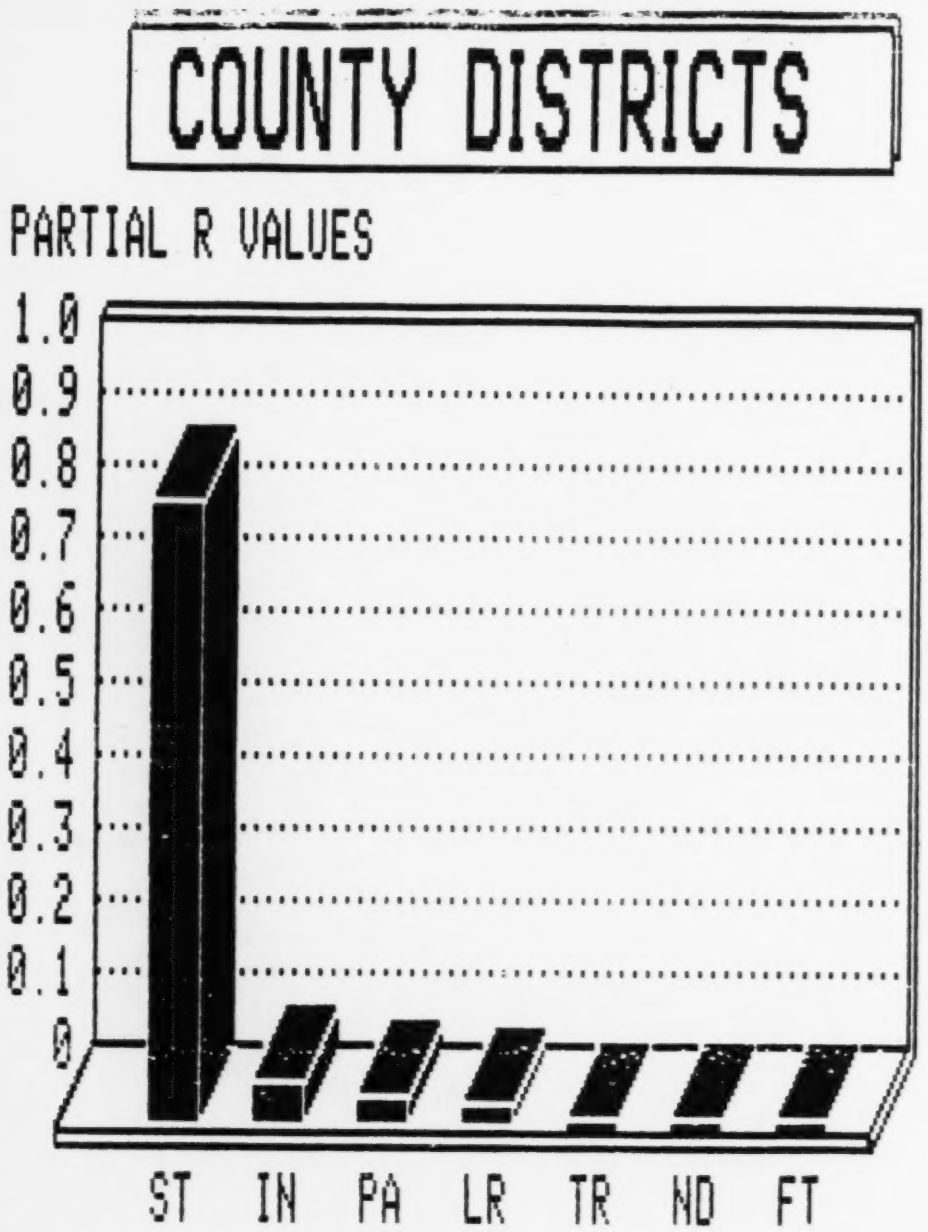
When the county districts were isolated and considered seperate from the city districts the results indicated that the local sales tax was an even larger determinant of variability of local teacher positions above the foundation program. This can be seen in the following table which examined local positions in only the county school districts. Graphically the relationship is shown in Figure 5.

Variable	Partial R
1. local sales tax	= 0.8523
2. personal income	= 0.0512
3. property assessment	= 0.0315
4. local revenue	= 0.0202
5. school tax rate	= 0.0024
6. net indebtedness	= 0.0010
7. FTADA	= 0.0005

When the city and special school districts were isolated and considered for the variable of interest being local positions outside the foundation program; the following table shows the findings. Graphically the relationship is shown in Figure 6.

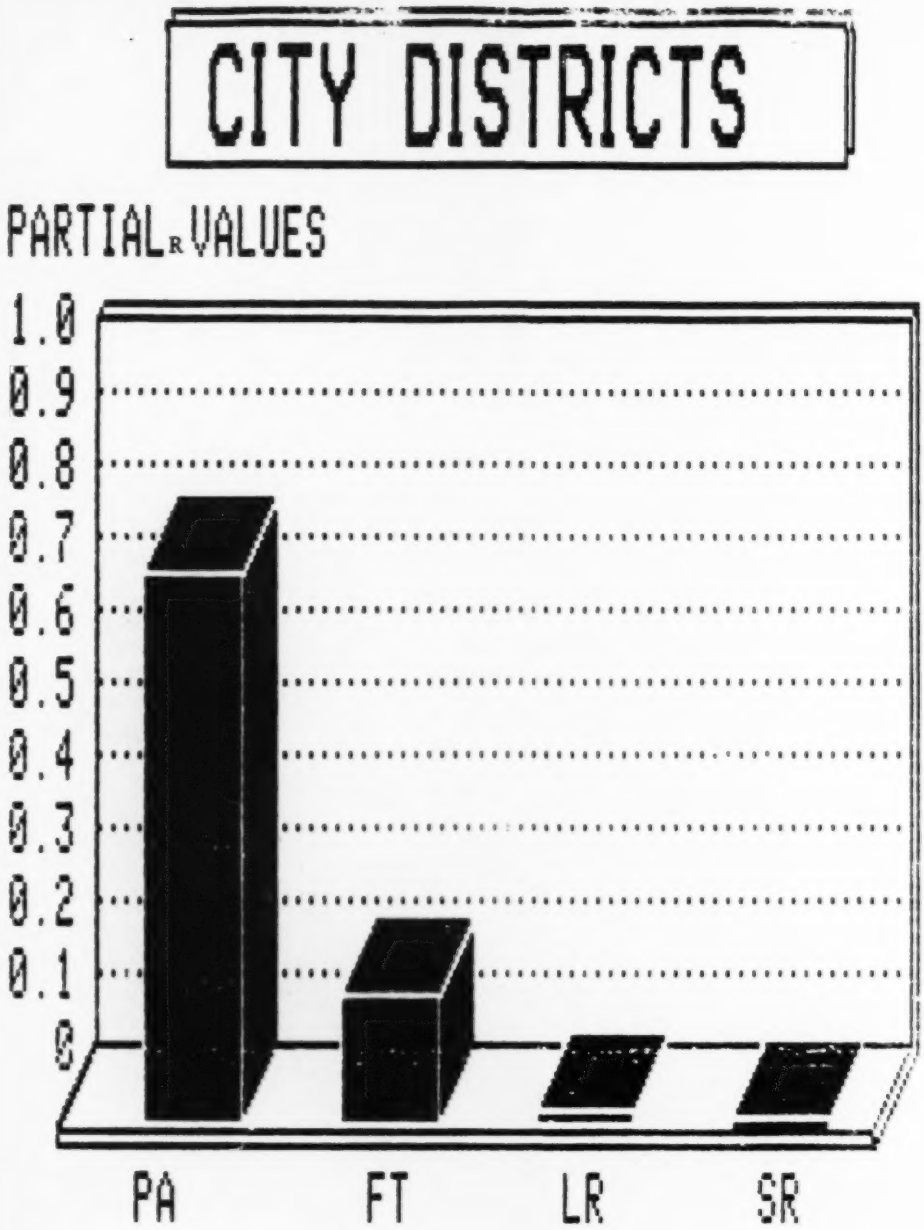
Variable	Partial R
1. property assessment	= 0.7587
2. FTADA	= 0.1764
3. local revenue (less sales tax)	= 0.0172
4. state revenue (less federal)	= 0.0008

COUNTY DISTRICTS



ST - Sales Tax
IN - Per Capita Income
PA - Property Assessments
LR - Local Revenue
TR - School Tax Rate
ND - Net Indebtedness
FT - FTADA

FIGURE 22



PA - Property Assessments

FT - FTADA

LR - Local Revenue

SR - State REvenue

FIGURE 6

These four variables accounted for 95.3% of the total variability of local teacher positions in city school districts. The variable which accounted for the most variability (75%) is property assessment. Although the comparison for the remaining variables was not used it can be assumed that local sales tax revenue could only account for less than 4.7% of the variability of these local teacher positions.

OTHER LOCAL REVENUE

The further study of horizontal equity calls for inquiry into the remaining local revenue sources for the support of local school districts. When local revenue other than sales tax was considered and regression equations were computed for all school districts, the Partial R values for each independent variable is shown below.

Variable	Partial R
1. local positions	= 0.3111
2. school tax rate	= 0.1003
3. local sales tax	= 0.0266
4. per capita income	= 0.1136
5. property assessment	= 0.0437
6. net indebtedness	= 0.0196
7. state revenue (less federal)	= 0.0067

These variables only accounted for a total of 62% of the variability in the local revenue. The major predictor of local revenue was that of the total number of local positions. The logic here is that the more positions a system has the more local revenue required. The variable which indicates an ability to support would be per capita income which explained 11 percent of the variability of the revenue. This variable has potential in as much as income is not currently used as a wealth indicator. The school tax rate accounted for another 10 percent of the variability with property assessment and sales tax accounting for approximately 7 percent of the variability.

When the county districts were isolated and considered seperate from the city and special districts, the number of students and local positions again determined the majority of variability of local revenue. However, when wealth indicators are considered; personal income, net indebtedness, and property assessments account for the remaining variability. The local school tax rate accounted for .24 percent of the variability of local revenue.

When the variables for city and special school districts were isolated and considered, the major determinant remained the number of local teacher positions at 23 percent of the variability. Those support ability indicating variables which accounted for the variability are per capita income at 15 percent, and property assessment at 5 percent. The state revenue accounts for over 13 percent of the variability, again a function of the local ability to finance education.

GINI Coefficient

A Gini coeffficient is one of the unique measures of fiscal horizontal-equity giving a numerical value which is used as an index of inequality associated with a particular Lorenz curve. A Lorenz curve is a graphical representation of the distribution of the cummulative proportion of a population (Bern & Stiefl). Berne and Stielf additionally defined the Gini coefficient as "the percentage of the area below the 45 line that is between the Lorenz curve and the 45 line."

An advantage of the BIGINI index over the GINI, the conventional coefficient, is the applicability to cases in which the curve of unequal distribution (Lorenz Curve) crosses the line of equal distribution. It is maintained that the sum of all areas bounded by the lines of absolute equality and the curve of unequal distribution, should be considered in determining the measure of inequality. For convenience, this measure of inequality should be referred to as the BIGINI coefficient, GINI coefficet for a bivariable set of measurements.

Using the computatonal approach for the GINI coefficient as suggested by Lows, a BIGINI coefficient of zero would be founded if, and only if, there was absolute equality in the distribution of resources. As the value of the BIGINI approaches zero, the distribution of resources can be said to become more equitable for the groups being compared.

The following tabular material shows these characteristics of the BIGINI for three illustrations:

(1) Sales Tax vs. Local Positions

(2) Personal Income vs. Local Positions

(3) Property Assessment vs. Local Positions

Each variable was categorized in three ways to afford an examination of the impact of this variable and its effect on funding of local positions. These categorizations were (1) Top 8 systems and others, (2) Upper 25%, Lower 25% and Upper 25% plus Lower 25% and (3) Total.

The Top 8 systems were the eight systems in Tennessee representing the major metropolitan areas and their immediate surrounding areas. By any of the usual measure of wealth, these systems were distinctly different from the other 133 Tennessee systems.

The major question is really to determine whether the few wealthy districts (in this case eight) are skewing the equity easures for systems which are generally rural and always have fewer resources. The basis comparison used here is between each of the three resources noted above and the number of locally funded positions.

Data in Table 1 show the GINI and BIGINI values for the comparison groups previously discussed. In each instance, a three decimal value is presented.

These results show that within the Sales Tax measures, the Other Systems, the Lower 25 percent group and the Top 8 systems have the lowest values of BIGINI, with small differeces in the latter two.

TABLE 1

SALES TAX

	GINI	BIGINI
Top 8 Tennessee Systems	0.090	0.091
Other Tennessee Systems	0.058	0.058
Upper 25% of Tennessee Systems	0.138	0.138
Lower 25% of Tennessee Systems	0.070	0.086
Upper & Lower 25% of Tennessee Systems	0.153	0.153
Total Tennessee Systems	0.180	0.180

For the Property Assessment variable, the Lower 25 percent and the Top 8 groups had the smalles BIGINI values. The first set of comparisons which divided the respondents into two groups, showed the lowest BIGINI values for any set. These data appear in Table 2.

Table 2

PROPERTY ASSESSMENT

	GINI	BIGINI
Top 8 Tennessee Systems	0.030	0.044
Other Tennessee Systems	0.086	0.086
Upper 25% of Tennessee Systems	0.113	0.115
Lower 25% of Tennessee Systems	0.033	0.033
Upper & Lower of Tennessee Systems	0.141	0.142
Total Tennessee Systems	0.176	0.176

When a similar comparison was made for the Personal Income variable, the Top 8 group had the lowest BIGINI with the Lower 25 percent again having the second lowest BIGINI. The differences between the Upper 25 percent and the Lower 25 percent were smallest in this set. (See Table 3)

Table 3

PERSONAL INCOME

	GINI	BIGINI
Top 8 Tennessee Systems	0.006	0.025
Other Tennessee Systems	0.138	0.139
Upper 25% of Tennessee Systems	0.097	0.097
Lower 25% of Tennessee Systems	-0.030	0.044
Upper & Lower of Tennessee Systems	0.143	0.143
Total Tennessee Systems	0.187	0.187

An overall examination of these data show a greater degree of equity in Property Assessment and Personal Income values among the Top 8 Systems and less equity with the Sales Tax measure (.044, .025 and .091). These results indicate the Sales Tax to be the less equitable measure among these three. When data on the Other 133 Tennessee Systems were examined, a similar set of BIGINI coefficients (0.086, 0.139 and 0.058) show the most equitable measure to be the Sales Tax with Property Assessment and Personal Income trailing.

When data from the Upper 25% of the Tennessee Systems were examined, the most equitable measure was Personal Income followed by Property Assessment and Sales Tax (0.097, .115 and .138). Similar analyses of the Lower 25% of the Tennessee Systems show Property Assessment, Personal Income and Sales Tax to be the best measures (in that order) of equity for this group of schools (.033, .044, .086). Figure 7 shows Lorenz Curve for these data.

The overall result of these analyses show the larger systems, though the value of the Sales Tax, do create a major degree of inequity in Tennessee schools using these illustrative measures. The non-equitable nature of the Sales tax is so dominate that unless all systems are combined, BIGINI coefficients are substantially higher than when subsets of the data are used (e.g., Total (9,187)---Top 8 (0.025) when Personal Income is the variable of choice.

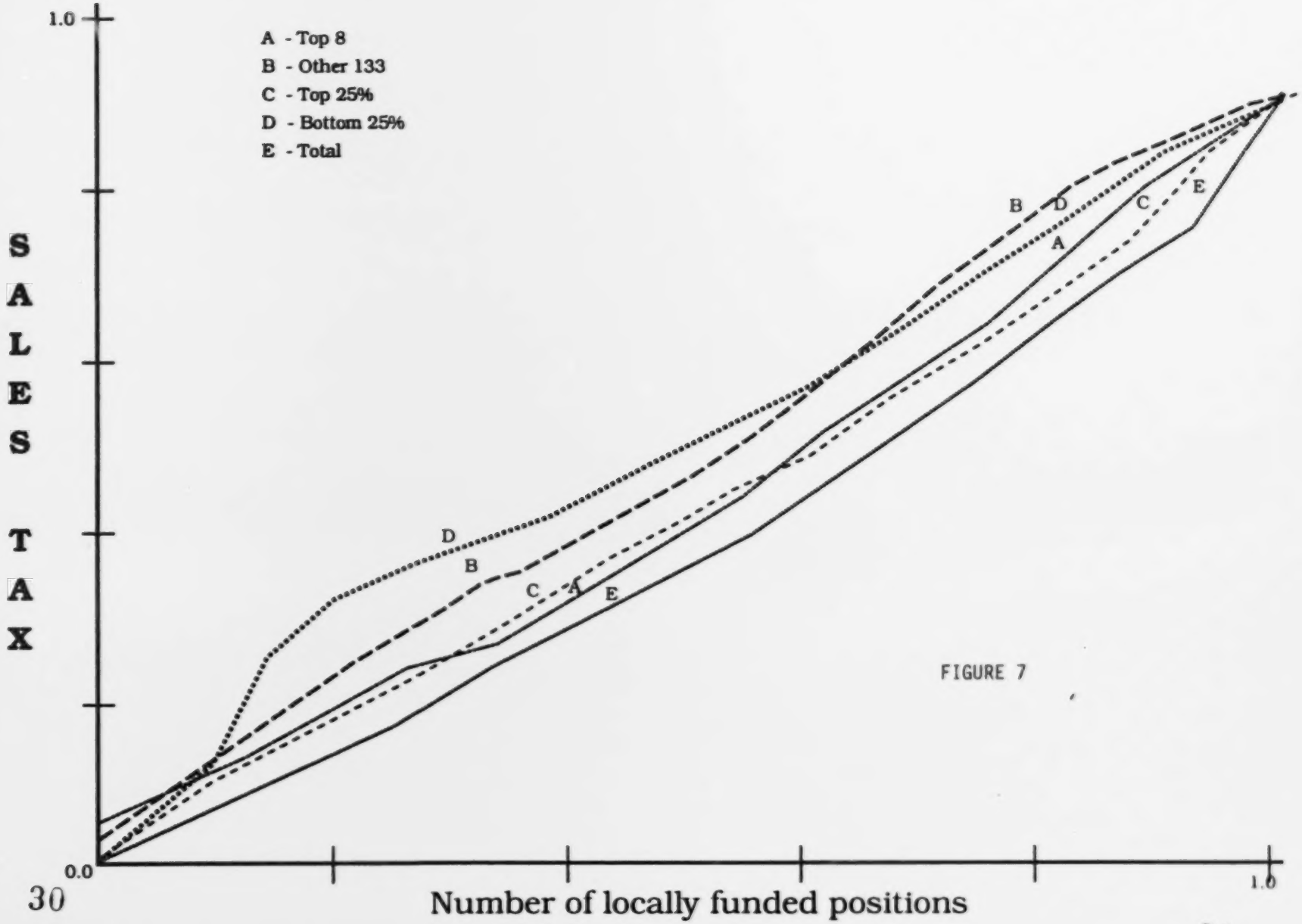

1.0
A - Top 8
B - Other 133
C - Top 25%
D - Bottom 25%
E - Total
SALES TAX
0.0
1.0
Number of locally funded positions

FIGURE 7

In summary when the variables which could be revenue sources for locally funded teacher positions were investigated, local sales tax was found to be the predominant factor. From the analysis, a system most likely to have the most locally funded positions would be one with high sales tax revenue, high per capita income and high property assessments. When county districts were seperated from city and special school districts the results of the investigation showed a heavy reliance on sales tax to fund teaching positions above the foundation program. This investigation also found that cities with higher numbers of locally funded teaches also had higher property wealth based on assessments. Those districts which had high local revenue other than local sales tax also had high per capita income.

Additionally, the calculation of BIGINI coefficients using various subsets of the school districts showed the sales tax to be a major skewing factor among school districts in the state. Basically, the sales tax revenues collected by the largr systems is the major factor in causing inequity in the system. These results further show that the non-equity is more pronounced when the larger systems are isolated for study.

CONCLUSION

The intent of this project was to assess the equity of school finance in Tennessee. The object of equity chosen was one of horizontal or equal treatment of equals. The investigation pointed out that local option sales tax revenue accounted for the greatest variability of local teacher positions which were beyond the foundation formula. Accordingly this variation in local option sales tax revenue rendered its use in the financing of public education inequitable across the school districts of Tennessee. Although the Tennessee Foundation Program does take into account the districts ability to fund their share of the TFP, (when the TFP is assumed to be a minimum program) it was found that the avaliability of locally funded teachers varied according to the magnitude of the individual districts' financial ability. Some districts were reported below the TFP on numbers of employed teachers. The property assessment, personal income, or net indebtedness of the district did not have the impact on the variability of locally funded teachers as did local option sales tax revenue. There was, however, a very strong relationship between property assessments and personal income. Furthermore, the relationship between property assessments and local positions was somewhat stronger than the relationship between personal income and locally funded positions.

IMPLICATIONS FOR FURTHER STUDY

This study included data from all school districts across the State regardless of size, wealth or location. Further study is needed in the following areas: (1) to apply measures that would predict yield and growth of the various wealth indices, and (2) to apply measures that would determine the cost if the State chose to equalize the local funding thru various formulas.

APPENDIX - A

DATA SOUCES

(Per Capita Income) Fiscal Effort, Fiscal Capacity and Fiscal Disparities Among Local Governments in Tennessee . Information Bullentin No. 24. The Tennessee Advisory Commission on Intergovernmental Relations. March 1988.

(Net Indebtedness) County and Municipal Finances for Fiscal Year Ended June 30, 1988 . A Report of the Comptroller of the Treasury, Division of Local Finance, State Department of Tennessee, March 1988.

(Assessed Value of Property, Local Option Sales Tax Revenue, FTE-ADA, General Purpose School Tax Rate and Locally Funded Positions). From data files of the Tennessee State Department of Education.

(Local School Revenue and State Revenue). Basic Facts of School Finance in Tennessee 1987 . Tennesse Education Association Research Bulletin 1987-R3.

DATA RESTRICTIONS

(1) All data utilized was on a 1986 or most recent basis.

(2) The income data for 1985 was projected.

(3) The number of local positions was estimated by the State Department of Education. The total positions are reported on an annual basis.

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